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NORTHERN DISTRICT OF CALIFORNIA

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8 **IN THE UNITED STATES DISTRICT COURT FOR THE**

9 **NORTHERN DISTRICT OF CALIFORNIA**

10 **SAN FRANCISCO DIVISION**

11
12 **UNITED STATES OF AMERICA and**
13 **NELIA BERMUDEZ, Revenue Officer,**

14 **Petitioners,**

15 **v.**

16 **JACK M. AMBRO,**

17 **Respondent.**

CV NO. 08

3715

**VERIFIED PETITION TO
ENFORCE INTERNAL
REVENUE SERVICE SUMMONSES**

18 Petitioners, the **UNITED STATES OF AMERICA** and its Revenue Officer, **NELIA**
19 **BERMUDEZ**, allege and petition as follows:

20 1. This proceeding is brought and this Court has jurisdiction hereof under Sections
21 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

22 2. Petitioner **NELIA BERMUDEZ** is and at all times mentioned herein was an
23 employee and officer of the Internal Revenue Service of the United States Department of the
24 Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions
25 described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and
26 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and
27 301.7603-1).

28 ///

1 3. Petitioner **NELIA BERMUDEZ** is and at all times mentioned herein was
2 attempting in the course of authorized duties to ascertain the assets and liabilities of **JACK M.**
3 **AMBRO** in order to prepare a Collection Information Statement relative to the collection of
4 certain unpaid tax liabilities of **JACK M. AMBRO**.

5 4. Petitioner **NELIA BERMUDEZ** is and at all times herein was attempting in the
6 course of authorized duties to have respondent produce for inspection, examination and copying
7 by petitioner certain records possessed by respondent which are relevant and material to his
8 attempt to ascertain the assets and liabilities of **JACK M. AMBRO**, for purposes of preparing a
9 Collection Information Statement.

10 5. Respondent **JACK M. AMBRO**'s last known address is 3221 Hood St., Oakland,
11 CA 94605-5317, which is within the venue of this Court.

12 6. Petitioner **NELIA BERMUDEZ** is informed and believes that said respondent is
13 in possession and control of records, paper and other data regarding income, assets and liabilities,
14 and other matters covered by said petitioner's inquiry and to which petitioners do not otherwise
15 have access, possession, or control.

16 7. On December 17, 2007, in accordance with law, petitioner **NELIA BERMUDEZ**
17 served a summonses on respondent **JACK M. AMBRO** in respect to the subject matter
18 described in paragraphs 3, 4, and 6 above, leaving an attested copy of the summonses at the last
19 and usual place of abode of the respondent **JACK M. AMBRO**. The requirements of said
20 summonses are self-explanatory, and true copies thereof are attached hereto as Exhibits A and B
21 and are hereby incorporated by reference as a part of this petition.

22 8. The items sought by the summonses described in paragraph 7 above are relevant
23 to and can reasonably be expected to assist in the preparation of the Collection Information
24 Statement for **JACK M. AMBRO**. It was and now is essential to completion of petitioner's
25 inquiry regarding the preparation of the Collection Information Statement for **JACK M.**
26 **AMBRO** that respondent produce the items demanded by said summonses.

27 9. The respondent did not appear on January 11, 2008, as requested in the
28 summonses.



Summons

Collection Information Statement

In the matter of JACK M AMBRO, 3221 HOOD ST, OAKLAND, CA 94605-5317
Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED
Industry/Area (Identify by number or name) SB/SE AREA 7 (27)
Periods: Form 1040 for the calendar periods ending December 31, 2001, December 31, 2002 and December 31, 2003

The Commissioner of Internal Revenue

To: JACK M AMBRO
At: 3221 HOOD ST, OAKLAND, CA 94605-5317

You are hereby summoned and required to appear before NELIA BERMUDEZ, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 07/01/2007 To 12/16/2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1301 CLAY ST, 1040S, OAKLAND, CA 94612 (510) 637-3125

Place and time for appearance: At 1301 CLAY ST, 1040S, OAKLAND, CA 94612



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.4-2005)
Catalog Number 25000Q

on the 11th day of January, 2008 at 11:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 17th day of December, 2007

NELIA BERMUDEZ

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

EXHIBIT A

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

12/18/07

Time

1:14 pm

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Signature

[Handwritten Signature]

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

[Handwritten Signature]

Title

Revenue Officer



Summons

Income Tax Return

In the matter of JACK M AMBRO
Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED
Industry/Area (Identify by number or name) SB/SE AREA 7 (27)
Periods: Form 1040 for the calendar periods ending December 31, 2005 and December 31, 2006

The Commissioner of Internal Revenue

To: JACK M AMBRO
At: 3221 HOOD ST, OAKLAND, CA 94605-5317

You are hereby summoned and required to appear before NELIA BERMUDEZ, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2005 and 2006

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2005 and 2006

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1301 CLAY ST, 1040S, OAKLAND, CA 94612 (510) 637-3125

Place and time for appearance: At 1301 CLAY ST, 1040S, OAKLAND, CA 94612



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.4-2005)
Catalog Number 61828W

on the 11th day of January, 2008 at 11:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 17th day of December, 2007

NELIA BERMUDEZ

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

EXHIBIT

B

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

12/18/07

Time

1:14pm

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

William M. Hendry

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

William M. Hendry

Title

Revenue Officer



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
160 SPEAR STREET, 9TH FLOOR
SAN FRANCISCO, CA 94105
(415) 227-5168
FAX (415) 227-5159

FEB 19 2008

CC:SB:7:SF:1:GL-106177-08
ESLaurie

Jack M. Ambro
3221 Hood St.
Oakland, CA 94605-3517

Dear Mr. Ambro:

The Small Business/Self-Employed Area: Area Collection office of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summonses served on you on December 18, 2007. A copy of that summons is enclosed. Under the terms of the summons, you were required to appear before Revenue Officer Nelia Bermudez on January 11, 2008.

Legal proceedings may be brought against your client in the United States District Court for not complying with this summons. To avoid such proceedings, your client is to appear before Revenue Officer:

Name: Nelia Bermudez
Date: March 6, 2008
Time: 1:00 P.M.
Address: 1301 Clay Street, 1040 South
Oakland, CA 94612

EXHIBIT C